

# Report Summary

Social Security Administration Office of the Inspector General

November 2008



## Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audits to the Social Security Administration (SSA) for resolution action.

## Background

KPMG, LLP, performed both audits. SSA is responsible for resolving single audit findings related to its Disability Insurance and Supplemental Security Income programs. The Massachusetts Rehabilitation Commission is the Massachusetts Disability Determination Services' (DDS) parent agency. The Department of Assistive and Rehabilitative Services (DARS) is Texas DDS' parent agency.

To view the full reports, visit <http://www.ssa.gov/oig/ADO/BEPDF/A-77-09-00003.pdf>

<http://www.ssa.gov/oig/ADO/BEPDF/A-77-09-00004.pdf>

## ***Management Advisory Reports: Single Audits of the Commonwealth of Massachusetts for the Fiscal Year Ended June 30, 2007 (A-77-09-00003) and of the State of Texas for the Fiscal Year Ended August 31, 2007 (A-77-09-00004)***

### Our Findings

The single audit of the Commonwealth of Massachusetts reported that the Commonwealth of Massachusetts did not adhere to the Treasury-State Agreement (TSA) when drawing down Federal funds. The single audit also disclosed findings that may impact the DDS' operations although they were not specifically identified to the Social Security Administration (SSA).

The single audit of the State of Texas reported security control weaknesses in the Health and Human Services Administrative System. The single audit also reported that DARS did not establish appropriate clearance patterns for drawing Federal funds. Although the latter finding was not specifically identified to SSA, it may have an impact on DDS operations.

### Our Recommendations

For the Commonwealth of Massachusetts, we recommended that SSA verify that the Commonwealth of Massachusetts is drawing funds related to Social Security disability determinations in accordance with the TSA.

For the State of Texas, we recommended that SSA verify that appropriate actions were taken to correct the reported security control weaknesses.